HM Customs

Value Added Tax

Voluntary Registration

2007.267.06

Notice of Conditions and Declaration of Acceptance

AB3 205

ROYAL BURGH OF DORNOCH + DISTRICT COMMUNITY ASSOC. SCHOOL HILL DORNOCH SUTHERLAND IN 25 3 PF

Office date stamp 1.M. Castoms & Excise V.A.L. Office ATHOLI HOUSE ABERDEEN AB9 204

Dear

pio

- The Commissioners reserve the right to review your registration at any time and may cancel it if you fail to meet any of the obligations requiring you to:-
 - keep and preserve all the records required by the Commissioners and make these available for inspection upon demand by officers of this department;
 - (b) account for tax due on all taxable supplies of goods and services made in the course or furtherance of any business carried on by you from the effective date of registration;
 - (c) furnish by the date specified thereon any return required by the Finance Act 1972 and the regulations made thereunder;
 - (d) pay by the date specified on a return any tax shown by that return to be payable to Customs and Excise;
 - (e) satisfy Customs and Excise that you still have a genuine and continuing business need for registration.
- The Commissioners may refuse any application for withdrawal of your request to be treated exceptionally as liable to be registered, if such application is made within two years from the date of issue of your certificate of registration.
- To meet changing circumstances, the Commissioners may, at any time, vary any of the above conditions or impose new conditions.

If you cease to make taxable supplies, you must notify Customs and Excise of the fact in writing within 10 days of the date on which you do so and your registration will be cancelled.

You are also reminded that on cancellation of your registration, you will be required, where appropriate, to pay tax on your stock and business assets.

If you accept the conditions at 1 to 3 above, please complete and sign the declaration at the foct of this form and return the form a to this office in the envelope provided. On receipt of the signed form in this office, you will be registered and a certificate of registration will be sent to you. If, however, the signed form is not received in this office within 21 days of the date of this notice, a your application will be regarded as having been withdrawn.

A copy of this notice is provided for your retention.

| | Yours faithfully |
|------------------|---|
| | M. AIRTH Collector |
| 0 | |
| • | (full name of signatory in BLOCK LETTERS) |
| on behalf of dec | |
| Signature Status | Date 24/9/81 |

F3780 (November 1978)



Department of Education Bryan E. Wood, B.Sc. Divisional Education Officer Sutherland Division

Highland

Hightand Regional Council Education Offices Brora Sutherland KW9 6PG

Telephone (04Q-82) 382 Galmin Jourt Cent 040833500

Please ask for Mr Proudfoot

Yourref

Ourret DP/IR

Extension No

Date 11 September 1981

Mr Peter Wild The Meadows DORNOCH

Dear Mr Wild

FILM CIRCUIT -

Please can you indicate whether or not you would wish to take part in the above project during the period November 1981 to May 1982.

It might also be of interest to the others involved, if you could give details of the financial outcome of your involvement with last year's project.

I look forward to hearing from you in due course.

ad,

Yours sincerely

auid Froudfoor .

Senior Community Education Worker



Suggestion for Insurance Brokers:-

Castle Cairn Ltd 26 Castle Street EDINBURGH (Tel. 031 225 2092)

Contact - Munro Sutherland or - Alan Grant

Verbal quote for the supply of crockery from David Grant, Highland Stoneware, Lcohinver.

| Cup & Saucer | 50 x £1:95 | £ 97:50 |
|--------------|-------------------|---------|
| Side Plate | 50 x £1:15 | £ 57:50 |
| | | £155:00 |
| | Less Possible 10% | £ 15:50 |
| | | £139:50 |
| | Add VAT @ 15% | £ 20:92 |
| PROBABLE C | ost - | £160:42 |

The advantage of using this stoneware rather than a possibly cheaper china is that it is far more robust and breakages are not likely to occur often. However in the unlikely event of breakage, replacement will be quick.

Point : order placed with "Orompion Pointe" 18/9/81 4 × 5.l. Dulax omulsion : white 20 × 5l. Delier omulsion : 08 e 31 "Blued Fine" . Delivery of all as part of the order to C.A. Mikanjie A. Cilbut Steet Duroch Tusslary 22nd Sept. remainder, if reasony, fallowing Tusslary.

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ARCHITECTURAL, LANDSCAPE & DESKIN CONSULTANTS. WEST END, CASTLE STREET, DORNOCH tel 765. JIMMY MACDONALD. B.S.C., ARCH.(STRATH.). CONSULTANTS: F.G. BLACKETT, D.A.(EDIN.). A.R.I.B.A. J.E.FAIRFIELD. B.S.C., ARCH. DID. A.A.S., DID. L. ARCH.

Peter G Wild Esq Secretary Dornoch Community Association DORNOCH

MACDONA

ASSOCIATES

DORNOCH (

17 September 1981

Dear Peter

re PAINTING OF COMMUNITY HALL - 056

Further to our discussions the following is a list of all areas which have to be painted:-

- 1. The main hall 90 square metres -
- 2. Rear extension ceilings 120 square metres
- 3. Coffee Lounge lobby and ceiling 180 square metres
- 4. Entrance hall 37 square metres
- 5. Stair well & upper floor 250 square metres

As agreed we should paint only the ceilings in the new extension white . and therefore assuming a cover of 65 square metres for each five litre container, in order to apply two coats, four containers of five litres each should be used.

All the other areas are to be painted a 'light cream' colour or 'blush stone' as named in the Berger range of paints. In order to cover all other areas with two coats then seventeen no. five litre amounts will be needed.

I trust the foregoing is of advantage and I shall try and organise the sanding down and sealing down of the floor areas.

Yours sincerely

Jimmy Macdonald

SUTHERLAND DISTRICT COUNCIL

D. W. Martin, M.A., LL.B. **Chief Executive**

Telephone Golspie 3392 3990 396 3192

District Offices, GOLSPIE, Sutherland KW10 6RB

Your Ref.

My Ref.

IBM/EI

7 September 1981

Mr P G Wild Secretary Royal Burgh of Dornoch & District Community Association The Meadows DORNOCH

Dear Sir

LOTTERIES & AMUSEMENTS ACT 1976

I refer to your letter of 1 September and now enclose a photocopy of the recent legislation for your information.

Yours faithfully

District Solicitor/Administrator

Enc.

"The Moadows" Dornoch. Sutherland.

1st. September, 1981.

Chief Executive, Sutherland District Council, Main St., GOLSPIE.

Dear Sir,

I understand there have been changes to the regulations regarding the running of lotteries. If this is in fact correct, I would be grateful if you could furnish me with details of the current situation,

Yours faithfully,

Peter G. Wild. Secretary.

20- Dornoch Community Centre -An. P. Wilde Lech. Work cariced out by N. mack calaker: cleaning rananging for the following -Darcing classes & meetings June 1 2 pck 15th 22 nd 4 h n @ SOP = \$ 2.00 aug. 24, 3121 2 hrs @ 50P = \$1.00 Scoubbing floors and Convouring Chains + tables after workmen = \$2 Jotal - \$5.00 Paid 2/9/81

ARCHITECTURAL, LANDSCAPE & DESKIN CONSULTANTS. WEST END, CASTLE STREET, DORNOCH 1el 765,

UPGRADING & EXTENSION OF DORNCCH SOCIAL CLUB FOR DORNOCH COMMUNITY ASSOCIATION - 056

NOTES FOR MEETING HELD 31 AUGUST 1981

MACIDONALD

ASSOCIATES

DORNOCH D

Total allowable expenditure - £51,796.00 Total Grant Aid Paid to date - £29,603.48 Total Centract cost paid to date -

| Surveying Architectural Architectural Infestation Treatment | No 1 2 3 | £ 695.57 1150.00 150.00 458.21 469.20 | Incl VAT | £ 90.72 £ 150.00 150.00 59.76 51.20 |
|--|----------------|---|----------------|---|
| Haulage Excavation | 0 7 | 760.72 518.08 | | 99.22 67.58 |
| Electrical | 8 | 87.97 | | 11.47 |
| Mascn | 9 | 4,500.00 | - | |
| Joinerwork | 10 | 7500.00 | - | |
| Roofing | 11 | 1470.00 | - | |
| Plumbing | 12 | 615.00 | ~ | |
| Mason | 13 | 1765.00 | 614 | |
| Joiner | 14 | 3900.00 | - | |
| Steelwork | 12A | 561.25 | Incl VAT | 86.25 |
| Electrical | 134 | 679.45 | | |
| Painting | 14A | 285.00 | | |
| Plambing | 15 | 1045.00 | | |
| Joiner | 16 | 3325.00 | | |
| Roofer | 17 18 | 795.00 | | |
| Meson | | 207.00 | Incl VAT | . 27.00 |
| Architectural | 19 | 172.50 | Incl VAP | 12.50 |
| Surveying | 20 | 1/2024 | Anthene Thinks | -2.00 |
| | | | | |

234,189,95

€675.22

SHEET I

ARCHITECTURAL, LANDSCAPE & DESIGN (ONSULTANTS: WEST END, CASTLE STREET, DORNOCTI tel 765.

UPURADING & HETENSION OF DORNOCH SOCIAL CLUB FOR DORNOCH COMMUNITY ASSOCIATION - 056

| | | GRANT AID PROGRAMME | |
|------------------------------|---|-------------------------------------|---------------------------------|
| Date Received | High ands & Isla is Development Board | Scottish Education Department | Highland Regional Council |
| 23 April 81 | £2003.00 | | |
| 27 April 81 | | | £1,322.13 |
| 1 May 81 | | £8645.00 | |
| 22 June 81 | £ 898.00 | | |
| 29 June 81 | | | £1937.50 |
| 26 June 81 | | £3875.00 | |
| 18 Aug 81 | £1060.00 | | |
| 20 Aug 81 | | | £2287.55 |
| 21 Aug 81 | | £4575.00 | |
| Totals as of 31 August 81 | £3961.00 | £17095.00 | £8547.48 |

NOTES FOR MEETING HELD 31 AUGUST 1981

AACIDONALD

ASSOCIATES

DORNOCH O

Grand Total to date = £29,603.48

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II THEAT

ASSOCIATES DORNOCH O ARCHITECTURAL, LAMDSCAPE & DESKH CHISULIANTS. WEST END, CASTLE STREET, NORMOCH 14 755.

JIMMY MACDONALD, BSC. ARCH(STRATH), CONSULTANTS: F.G.BLACKETT, D.A. (EDIN), A.R.I.B.A. JE, FAIRFIELD, BSC. ARCH, Dip A.A.S. Dip L. ARCH

| Contract Cost | Total | +VAT | Total Paid | Amount to be Paid |
|---|-------------|--------|----------------------------|-------------------|
| Mason and | | | | |
| Builderwork | € 7887.16 | | | |
| Joiner | 16622,80 | | | |
| Roofer and | | | | |
| Valleys | 241.75 | | | |
| Roughcast | | | | |
| Plaster Repairs | | | | |
| Flex Pl Finish | | | | |
| Fluiding Install- | | | | |
| ation | 3643.57 | | | |
| Painter Work | 3600.00 | | | |
| Site Works, Clear | | | | |
| up 1 Drainage | 1739.51 | | | |
| Excavation and | | | | |
| Haulare Rear | 1111.20 +E | 166,80 | | |
| Wood Infestation | | | | |
| Electrical Heatin | | | | |
| Incirerator | 110.00 | | | |
| Allowance in res- | | | | |
| pec of F&F becom | 88 | | | |
| suspended ceiling | 1529.00 | | | |
| light | XX 346.00 | | | |
| steel | 575.00 +E | 85.25 | | |
| Electrical Instal | | | | |
| etion | 2000.00 | | | 3 |
| Ventil & Energ- | | | | |
| ency lighting | | | | |
| Contin ency Sum | 1000.00 | - | | |
| Fees | 1.000.00 +2 | 500.00 | | |
| | 251,543.44 | | | |
| | | | | |
| Including artra of from roci valleys | ost arising | | £34,199.95 incl £675-22 | € 18,028.71 |
| and the standing | | | 143-0 | |
| | | | = =33.514.73 | |

ASSOCIATES DORNOCH O ARCHITECTURAL, LANDSCAPE & DESIGN CONSULTANTS: WEST END, CASTLE STREET, DORNOCH 1el 765. JUNWY MACDONALD BSC ARCH(STRATH) CONSULTANTS: E.G. BLACKETT, D.A. (EDIN), A RIBA, JE FAIRFIELD, BSC, ARCH, Dip A A.S. Dip L ARCH

SHEET IV

UPGRABING & EXTENSION OF DORNOCH SOCIAL CLUE FOR DORNOCH COMMUNITY ASSOCIATION - 056

NOTES FOR MEETING HELD 31 AUGUST 1981

MACIDONALD

Total Grant ot be paid from various Authorities

SED £ 25,898 HRC £ 12,949 EIDB £ 5,000 £44,847 £ 6,949 - Dornoch & District Community Association Total grant pail to date - £ 29,603.48

Grant still to be paid - £ 15,244.00 Leaving - £ 2,784.71 still to be paid by DCA

"The Meadows" Dornoch. Sutherland.

24th. August. 1981.

Mr. A. Benzie, q/o Mr. A. Macleod, 10 Harbour Terrace, WICK, Caithness.

Dear Sir,

Ret DORNOCH COMMUNITY ASSOCIATION.

Thank you for your recent visit and the opportunity to discuss the particular case of the Dornoch Community Association. As outlined, we wish to apply for voluntary registration for V.A.T. due to the incurrence of a large expenditure in refurnishing and modifying the hall.

Among the activities of the Association , frequent events will be held for which we will be charging admission , selling coffee, soft drinks and orisps.

We look forward to hearing from you in the near future,

Yours faithfully,

PETER G. WILD. SECRETARY.

Notes on Completion of Form VAT 1

GENERAL INFORMATION

Liability to be registered

Whether you are required to be registered depends upon your taxable turnover as explained in Section B note 7. You are required to notify your liability to be registered if your taxable turnover has exceeded or will exceed the limits set out in that note.

Payment of tax

You should note that you are required to account for and pay any tax due with effect from the date that you are liable to be registered (see Section B, note 7) and not just from the date that you notify on Form VAT 1 or the date that you receive your Certificate of Registration. If you are late in notifying or in charging tax you will still have to pay the arrears of tax even if you have not charged the tax to your customers.

You must not, however, show VAT on any invoice until you know your registration number but you can adjust your selling prices to include VAT and explain to your customer that if he is registered for VAT purposes a tax invoice will be forwarded to him when you receive a VAT number. The tax invoice should then be issued as soon as possible and in any case not later than thirty days after you receive your number. VAT records should be kept from the date you first become aware that you are liable to be registered.

The person to be registered

It is not the business that is registered but the person or body carrying on the business. If you are a sole proprietor you will be registered personally, but if you are in partnership or the business is carried on by a limited company the partnership or the company will be registered. The registration will cover all the businesses carried on by the person or body registered.

Partnerships

For a partnership the Form VAT 1 must be completed and signed by one of the partners. A Form VAT 2 must also be completed and each partner must sign it in the space provided.

Unincorporated Associations

If you are notifying on behalf of and are not a member of an unincorporated association (such as a members' club), you must be authorised to sign on behalf of the association. Form VAT 2 must also be completed or a letter attached, showing the full names, addresses and signatures of three members (see Section A, note 1(f)). If the notification is on behalf of an association of corporate bodies which is not itself a corporate body, the eddresses should be those of the registered offices and the signatures those of the directors, or the company secretaries.

Trusts

Each trust will be registered separately in the name of all the trustees. If you are completing this form as a trustee or on behalf of a number of trustees you will need a separate Form VAT 1 for each trust even though this may result in a trustee being party to more than one registration.

Group treatment

Where a group of limited companies or other corporate bodies is eligible for and seeks group treatment under the provisions des-cribed in Notice No. 700, Form VAT 1 should be completed by the representative member in respect of its own activities. The Form VAT 1 must be accompanied by an application on Form VAT 50 and VAT 51 in which details of the other members to be included for group treatment must be furnished.

Registration of a limited company or other corporate body in the names of its divisions

Where a corporate body wishes to be registered in the names of its Vinere a corporate body wishes to be registered in the names of its divisions under the provisions described in Notice No. 700, a Form VAT 1 must be completed for each division and signed in accordance with the directions in Section F, note 19. Each Form VAT 1 must be accompanied by a letter from the corporate body giving reasons why it is considered necessary to register the division separately and listing the names and addresses of the other divisions. Each completed Form VAT 1 and its accompanying letter must be sent to the Customs and Excise VAT office nearest to the division concerned. division concerned.

Formal insolvency or receivership

In cases of bankruptcy, receivership or any form of winding-up, a letter should be attached to Form VAT 1 giving full details of the matter and the name and address of any trustee in bankruptcy, receiver or liquidator, etc., who has been appointed.

VAT Notices

Before completing Form VAT 1 you should consult Form VAT 41 (the VAT Trade Classification), Notice No. 700 (the VAT General guide), Notice No. 701 (Scope and coverage), and other notices concerning your particular business (see list in Notice No. 700). You can obtain these notices or any further help or information from your nearest Customs and Excise VAT office the address of which can be found in your local telephone directory. Before you do so you should first study the whole of the form so that all matters you wish to raise can be dealt with at the same time.

HOW TO FILL IN FORM VAT 1

Write clearly, using BLOCK LETTERS

Start each entry at the beginning of the line or space provided. Do not use punctuation marks (full stops, commas, etc.) unless essential.

In those sections which are marked thus do not insert more than one character (letter, figure, punctuation mark, etc.) in any of the marked positions.

Leave one blank space between words, names etc. Recognised abbreviations may be used (e.g. St for Saint, Rd for Road, Hants for Hampshire).

Your name and address will be shown on all communications sent to you exactly as you write it.

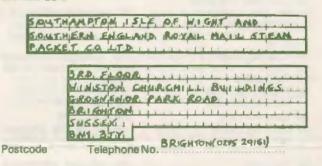
EXAMPLE 1

| E | EDERICK CHARLES SMITH |
|---|-----------------------|
| | |
| | |
| | CLAPHAN JUNCTION |
| | LONDOM |
| | |
| | SM1.1. 2.RG |
| | |

Postcode

Telephone No. 01-229-3603

EXAMPLE 2



SECTION A. PERSON TO BE REGISTERED

You must complete this section of the form.

1. Full name

- Enter the full name of whichever of the following applies: –
 (a) For a company incorporated under the UK Companies Acts (or division of a company) the name of the company appearing in the Register of Companies.
- For a sole proprietor his title (e.g. MR) followed by the forenames and then by the surname. (b)
- (c) For a partnership - the firm name. If the partnership conducts business under more than one firm name the principal firm name should be entered.
- (d) For a public corporation or nationalised body-its corporate name
- For a local authority (as defined in section 15(6) Finance Act 1972) -- its official title. (e)
- For an unincorporated association (such as a members' club) the title (e.g. MR) and the full names of three members of the association preferably holding positions of responsibility e.g. chairman, secretary, treasurer, to be named in the registration on behalf of the association, followed by the words ON BEHALF OF THEMSELVES AND THE OTHER MEMBERS OF. If there is insufficient space in box 1 these words may be inserted in box 2. (f)
- listed in an accompanying letter
- For an overseas company having a place of business within the United Kingdom the name appearing in the overseas section of the (UK) Register of Companies. (h)
- For any other corporation (or division of a corporation) including overseas companies with no place of business within the United Kingdom - the full name.

2. Trading name

Enter the name of the principal trading style if this differs from the full name in box 1. Thus in the case of a sole proprietor box 1 might read MR ROBERT ATKINSON and box 2 ATKINSON'S STORES

If an unincorporated association is being registered and the names of the nominated members have been inserted in box 1, enter here the full name of the organisation or association, preceded by the words ON BEHALF OF THEMSELVES AND THE OTHER MEMBERS OF if necessary (see Note 1(f)).

If a division of a body corporate is being separately registered insert the name of the division followed by the name of the body e.g. TEXTILE DIVISION OF ABC LTD.

3. Status

Enter the status as one of the following:-

- (a) Company for a company incorporated under the UK Companies Acts, a building society, a division of a company which is to be registered separately, an overseas company or an overseas public corporation or nationalised body. Enter the number and date on the certificate of incorporation of a company incorporated under the Companies Acts or incorporated abroad.
- (b) Sole proprietor
- (c) Partnership
- (d) Public corporation or nationalised body
- Local authority for an authority defined by section 15(6) of the Finance Act 1972 (f)
- Other (including unincorporated associations, trustees, other corporate bodies, etc.)

4. Address

Enter the appropriate address as follows:-

| (a) | Company or divisio of a companincorporated under the UK Companie Acts | y the registered office | |
|-----|--|---|--|
| (b) | Sole proprietor | the principal business address in the United | |

Kingdom*

the head office

the head office

- (c) Partnership
- (d) Public corporation or nationalised body

(h) Overseas company

- Local authority (e)
- Unincorporated (f) association
- (a) Trustees

address of the principal place of business (see Note 5) the principal permanent address in the United Kingdom used for the

purposes of the trust the name and address of a person resident in the United Kingdom authorised to accept on behalf of the company service of process and notices under the relevant Companies Act*

the registered office or, if

there is none, the head

(j) Other corporation or division of corporation

" If an overseas company, partnership or sole proprietor has no place of business in the United Kingdom the name and address of a UK agent for VAT purposes should be provided or, in the absence of an agent, the principal business address overseas.

office

5. Address of the principal place of business if different from 4

Normally this is the place where orders are received and dealt with and from which the day to day affairs of the principal business are conducted. This is the address to which your monthly or three monthly tax return Form (VAT 100) and all other correspondence will be sent and at which records and accounts should normally be produced for examination when required.

Nature of your business and Trade classification 6.

Enter a brief description of the nature of your principal business and from Form VAT 41 (the VAT trade classification) the four digit code number which fits or more closely fits your major activity. Do not insert more than one code number. Groups 1 to 21 cover primary and manufacturing industries only: Group 22 refers to transport and communications: the distributive traders (wholesalers, retailers and dealers) are covered by Groups 23 to 25: service trades by Groups 26 to 28: and public administration and defence by Group 29.

SECTION B. PERSON MAKING TAXABLE SUPPLIES

You must complete this section of the form if you are at present making taxable supplies. If you are not yet making taxable supplies please delete this section of the form.

7. Taxable supplies, taxable turnover and liability to be registered

"Taxable supplies" means transactions such as sales, sales by hire-purchase and the performance of services (including hirings) on which Value Added Tax is chargeable. It includes zero-rated supplies. For further information see Notice No. 701

"Taxable turnover" means the gross value of your taxable supplies, that is the total amount payable to you by your customers for supplies of goods or services on which Value Added Tax is charge able (and not your profit only). When calculating taxable turnover you must include the value of zero-rated goods or services supplied by your business and also any "chargeable self-supplies" (see Notice No. 700). You should not include the value of exempt supplies, lists of which can be found in Notice No. 701.

If you carry on two of more businesses you must add together the taxable turnover of all your businesses, whether or not they are conducted under different names or at different addresses and whether or not the taxable turnover of a particular business exceeds the registration limits, to determine whether the limits in (c) and (d) below are exceeded.

- (a) If you have more than one business please give the name and address and starting date of each one (on a separate sheet if necessary) and include any VAT registration numbers.
- (b) Business transferred to you by someone else

If you have purchased a business from someone else as a going concern or the notification is in respect of a change of status. e.g. sole proprietor to partnership or incorporated company please give the following information in a covering letter (i) the date when you acquired the business

(ii) the name and forwarding address of the previous owner

- (iii) the VAT registration number of the previous owner, if known (c) You are liable to be registered at any time if there are reasonable grounds for believing that the total taxable turnover of all your businesses will be more than £10,000 in the next twelve months. You are required to notify your liability immediately and to be registered with effect from the date the liability arose.
- You are also liable to be registered if at the end of a calendar quarter (i.e. 31 March, 30 June, 30 September, 31 December) the total taxable turnover of all your businesses has exceeded (d) any of the following limits :-
 - £3,500 in the last calendar guarter
 - £6,000 in the last two calendar quarters
 - £8,500 in the last three calendar quarters
 - £10,000 in the last four calendar quarters

If you are liable to be registered you are required to notify your liability within ten days and to be registered with effect from 21 days from the end of the quarter.

However, if before the ten day period ends you have satisfied the Commissioners that the value of your supplies in the period the commissioners that the value of your supplies in the pendo in question and the remaining quarter or quarters of the year will not exceed £10,000 you will not be liable to be registered under this sub-paragraph. If you consider you are not liable to be registered and wish to invoke this provision you are advised to write immediately to your nearest Customs and Excise VAT Office (the address of which can be found in your local telephone directory) stating the circumstances (including the telephone directory) stating the circumstances (including the information called for at item 7 in Section B of Form VAT 1) and explaining your reasons for belleving that your annual turn-over will not exceed £10,000. If you have not written within ten days of the end of the first quarter in which your taxable turnover has exceeded any limit shown above you should complete the form and send it with a letter explaining why you consistent to the first field. consider that you are not liable to be registered. (NOTE:

The limits in (c) and (d) are operative from 12 April 1978 and do not affect liability to be registered before that date if the earlier limits were exceeded. The earlier limits were:

| | 1 April 1973 to 30 September 1977 | 1 October 1977 to 11 April 1978 |
|----------------|--------------------------------------|------------------------------------|
| Annual limit | £5,000 | £7,500 |
| One quarter | £1,750 | £2,625 |
| Two quarters | £3,000 | £4,500 |
| Three quarters | £4,250 | £6,375 |
| Four quarters | £5,000 | E7,500 |

A local authority (as defined in section 15(6) of the Finance Act 1972) is liable to be registered if it makes any taxable supplies, whether or not the above limits are exceeded.

Please enter the total taxable turnover of all your businesses for the last four guarters. If taxable turnover in any earlier guarter(s) exceeded any of the limits shown at (d) above, please provide details on a separate sheet. (e)

8. Voluntary registration

If you are at present making taxable supplies and are not liable to be registered (see Note 7) you may nevertheless apply to be registered if you consider that your business will suffer because you are not registered. Before applying to be registered you should consider carefully whether registration really would benefit you, remembering that It would mean keeping records and accounts and accounting that at your business will suffer because that the second sec and accounts, making regular returns and accounting for tax at the appropriate rate on all your taxable supplies, regardless of

the amount of your taxable turnover. Once voluntary registra-tion has been allowed it will normally have to remain in force for at least two years

If you wish to apply you should send a letter with the form explaining why you need to be registered.

9. Application to be exempted from registration

If you are able to satisfy the Commissioners of Customs and Excise that all the taxable supplies that you make or intend to make are or would be zero-rated you may request to be exempted from registration. Your reasons should be given in a letter sent with the form.

If your application for exemption is allowed you will not be able to recover any input tax.

SECTION C. PERSON NOT YET MAKING **TAXABLE SUPPLIES**

10. If you are not yet making taxable supplies but you intend to do so in the future you may seek early registration. The reasons for your application should be given in a letter sent with the form stating in addition when you expect to commence making taxable supplies, their estimated annual value, the value of any exempt supplies and the date on which you wish the registra-tion to take effect — normally this should not be earlier than the date of this notification. You should note that a limited company or other corporate body cannot be registered for VAT from a date earlier than the date of its incorporation. You should enclose evidence to support your intention to trade, e.g. copies of purchase involces, orders, contracts, etc.

SECTION D. ACCOUNTING PARTICULARS

You must complete this section of the form unless you are applying to be exempted from registration.

11. Estimated taxable turnover

This should be based on your taxable supplies of goods and services (including zero-rated supplies). (See also Section B, note 7.

12. Exempt supplies

Lists of exempt supplies can be found in Notice No. 701. Do not include zero-rated goods and services in this item. The exempt supplies of all your businesses should be included.

13. Regular repayments

If you expect your deductible input tax to exceed your output tax regularly you should indicate, in the space provided, why this will be — a.g. that you make zero-rated supplies of goods and/or services or that you are an exporter. (See Notices Nos. 701 and 703)

If you will qualify regularly for repayments you may choose to have monthly tax periods instead of the standard three-monthly tax periods so that you may receive earlier repay-ments. In considering which length period to choose, you should bear in mind that with monthly tax periods you will be required to complete a tax return each month, regardless of the amount of the repayment claimed, and if you become liable to pay tax you will have to pay it monthly.

14. Computer accounts

VAT accounts are considered to be kept on a computer if data relating to VAT transactions is to be processed either partly or totally in a programmable computer system, irrespective of whether the computer system is owned or controlled by you. Accounts to be processed at computer bureaux should therefore be included.

15. Payment by credit transfer

If you elect to pay tax by credit transfer a supply of the neces-sary credit transfer forms will be sent to you.

16. Repayments

You will be advised of any repayments due to you, which will be credited through either Bank Giro or National Giro to the account which you specify in the boxes. Please use either your bank sorting code number and bank account number or your National Giro account number. The bank sorting code of your bank is shown on the top right hand corner of your cheques. If your bank account number has only seven digits insert a zero in the LEFT hand space in the box. The first two characters of a ten-digit Trustee Savings Bank account number should be omitted when completing this box.

17. Customs and Exclse VAT Notices

Notices about different aspects of VAT are listed in Notice No. 700 (the VAT General guide). Please enter the identifying number and date of publication shown on the front cover of all the VAT Notices you hold. If there is insufficient space to list all the Notices held or required please enter on a separate sheet

SECTION E. APPLICATION

You must complete this section of the form if you are seeking voluntary registration, exemption from registration, or registration before taxable supplies commence.

18. Please delete as necessary

SECTION F. DECLARATION

You must complete this section of the form. Failure to notify at the proper time liability to be registered, or the making of an incorrect notification, can lead to prosecution.

19. Signatory to declaration

- This should be as follows:-(a) for a company incorporated under the UK Companies Acts
- (b) for a sole proprietor
- (c) for a partnership
- (d) for a public corporation or nationalised body
- (e) for a local authority
- (f) for an unincorporated association
- (g) for a trust
- (h) for an overseas company,
- director 8 10 the company secretary
- proprietor the sole a partner
- d a responsible officer
- officer d a responsible an authorised official or member named in box 1
- non-resident person or firm
- the trustee(s) 4 the director or secretary of an overseas company, the non-resident person, a partner or the auth-orised agent in the UK

officer

é a responsible

- (i) for any other corporation
- Any person who is authorised to act on behalf of the corporation or local authority will be acceptable as a responsible officer.
- The signature of an authorised agent acting on behalf of an overseas company or non-resident person or firm is acceptable only if the form of authority under which he is acting has been approved by the Commissioners of Customs and Excise. A copy of the authority should be forwarded with this form.

SINCLAIR + MACPHERSON

37-39 CASTLE STREET I INVERNESS IV2 3DY I TEL 046-3 32251 35604

3rd August, 1981.

Messrs MacDonald Associates West End, Castle Street, Dornoch.

Dear Sirs,

Dornoch Community Association

We would refer to your enquiry and undernote herewith quotation for flooring, curtains and furniture which we trust you will find acceptable.

Please note that the flooring is subject to physical check measurements as is the curtains.

We have not given a total for the furniture as there are alternatives available for certain items.

Yours faithfully

Wm. A. Sinclair for SINCLAIR + MACPHERSON WAS/SMM

SINCLAIR + MACPHERSON

37-39 CASTLE STREET I INVERNESS IV2 3DY I TEL 046-3 32251 35604

3rd August, 1981.

QUOTATION - COMMUNITY HALL CENTRE, DORNOCH, SUTHERLAND.

Coffee Lounge & Platform.

| To supplying and installing Verona carpeting cut to plan for above area with Smoothedge and Underfelt on stair | | |
|---|--------------------|-----------------|
| only for the sum of Less contract discount applicable only if payment is | £530.55 | |
| made within 14 days of invoice | £ 92.84 | |
| V.A.T | £437.71 £ 65.65 | £503.3 6 |
| alternatively:- As above using Heugaflor S. Tiles , for the sum of | | |
| Less contract discount - terms as above | £146.41 £690.27 | |
| V.A.T | £103.54 | 2793-81 |

Hall & Coffee Lounge

To supplying and installing 5 pairs curtains in Hall in Pinewood Bagdad with bolton twill lining rufflette tape and hooks, also rails for same. To supplying and installing 1 pair curtains in above material with standard lining, rufflette tape and hooks, also rail. All as above for the sum of £725.34 Less contract discount - terms as above £126.93 £598.40 V.A.T.....£ 89.76 £688.16 33 only E.ll Chairs in Tweed Cover Retail & 70.38for Contract £58.06p ea.5 only T.2. Tables 1.5m x 50m" £ 58.14for Contract £47.95p "10 T.2. Tables.75m x.50m (alternative) " £ 32.94for Contract £27.17p " £ 89.82 for Contract £74.10p " 11 1 E.12 Table £ 38.52 for Contract £31.77p " £ 60.48 for Contract £49.89p " alternative Table to fit in 11 1 T.2. Table Desk Height.75m x 1.25m "

 1 T.2. Table Desk Height. ()m x 1.20m
 1 2.00m
 1 2.00m

 90 No. 50l chairs (Charcoal & Flame)
 " £ 12.51
 for Contract £10.32p

 1 S.1 chair covered Tweed
 " £ 75.06
 for Contract £61.92p

 1 S.2. chair covered Tweed
 " £ 120.49
 for Contract £99.40p

 1 Table to Seat 8 Thick edge chrome
 " £ 124.20
 for Contract £102.46p

 1 Kitchen Table 2.5m x 1.25m
 " £ 92.25
 for Contract £ 76.10p

 2 only D. 42 Stools Vinyl cover " 216.38 for Contract £13.51 Contract prices applicable only if payment is received within 14 days of invoice. All prices subject to v.a.t.

> ALSO AT 80 HIGH STREET, KINGUSSIE PH21 1HZ. TELEPHONE 05402 313 VAT Registration No. 268 1612 52



Confirmation of Advice of Proposed Visit

The Noudows DOENOCH SUTHERLAND

Office date stamp RE DACE CHERODIE & RUCIOE 31 JUL 1981 VAT OFFICE CUSTOM HOUS WICK, GAITHINESS, KWI SHE

Fold here

Wich 3125 Telephone number ... Extension

Fold here

Dear Sir / Madam,

You should make your records and accounts (including_profit_and_loss accounts and_balance sheets) available for the visit.

Yours faithfully U.A.M Officer A. NALLEOD

*Delete as necessary

V A T 455 A

F 3765(Feb. 1977) S3673 (21176) Dd.528287 200m 3/78 G.W.B.Ltd. Gp.870

SOCIAL CLUB DORNOCH - 056

Furnishings Outline Specification

1. Coffee Lounge

Unit chairs (armless) 33 No. Coffee tables 5 No. @ 1.5 x .5 m or thereby or 10 No. @ .75 x .5 m thereby

Corner unit or plant tub 1 No. (platform) Lecture table or desk 1 No. @ .75 x 1.25 m or thereby .

Plus stacking chairs from store

2. Hall

Stacking chairs 120 No. (to match existing)

Usable area 11 x 5 m excluding perimeter circulation. Plus 40 No. minus No. of existing. (for general use - coffee lounge, platform, office Committee room.)

60

1

3. Office (1st Floor)

Desk 1 No. Chair 1 No. Filing cabinet 1 No. Chairs 2 No. from central store.

4. Committee Room

1 No. table (8 place) 8 No. chairs (stacking from central store)

5. Kitchen

Kitchen table 1 No. 2.5 m x 1.25 m x 1 m (high) or thereby. 2 No. stools

6. General

- (a) Light tight blinds to Hall Windows.
- (b) Roller blinds to all other windows (excluding stores).
- (c) Kitchen utensils, crockery, cutlery, etc.
 (d) Floor coverings (see separate list) (see contract). Carpet coffee lounge, and platform.
- (e) Sundries ashtrays, watse paper baskets, plant tubs, etc.
- (f) Cleaning equipment.

Secretary - G.F.Trowbridge Dunedin Golf Moad Dornoch

20th July, 1981

W.B. Ashplant Esq., High Street Dornoch

Dear Mr. Ashplant,

Dornoch & District Community Association 'Britain in Bloom' Competition

The Community Council earlier in the year had under consideration the question of the 'Britain in Bloom' 1981 competition, details of which are enclosed herewith.

Local Authorities are approached each year with the necessary information regarding the competition and they in turn refer the matter to their Community Councils.

The Community Council at their recent meeting considered that this was perhaps a matter which the Dornoch & District Community Association might wish to be associated with and accordingly I was instructed to bring your attention to the matter in order that you might wish to consider what arrangements might be made for an entry for the 1982 competition.

I was also asked to advise you that the Community Council would be prepared to give such assistance as would appear appropriate.

Yours sincerely

ff towback

G.F.Trowbridge Secretary

Secretary - G.F.Trowbridge Dunedin Golf Road Dornoch

Tel Dornoch 429

20th July, 1981

W.B. Ashplant Esq., High Street Dornoch

Dear Mr. Ashplant,,

Dornoch Festival Week Dornoch & District Community Association

At a recent meeting of the Community Council reference was made to the obvious success of the 1981 Dornoch Festival Week, both from the participants and the spectators point of view.

The Community Council are fully aware of the immense amount of work required in organising such an event and the obvious need for a great number of enthusiastic volunteers to be involved and I have been asked by the Council to express, on their behalf, their appreciation and congratulations on such a wonderful week of entertainment.

Yours sincerely

All how barly

Secretary